



Nebraska and Local Individual Consumer's Use Tax Return

• Read instructions on reverse side

FORM
3

PLEASE DO NOT WRITE IN THIS SPACE

F32=1

| | | | | |
|----------------------|---|--|--------------------------------|----------|
| Please Type or Print | First Name(s) and Initial(s) | | Last Name | |
| | Home Address (Number and Street or Rural Route) | | | |
| | City, Town, or Post Office | | State | Zip Code |
| | Social Security Number | | Nebraska Identification Number | |

| | | | | |
|---|---|---|----|----|
| 1 | Cost of items purchased for personal use on which Nebraska sales or use tax has not been paid | 1 | \$ | 00 |
| 2 | Cost of items withdrawn from inventory for personal use | 2 | | 00 |
| 3 | Total amount subject to Nebraska consumer's use tax (line 1 plus line 2) | 3 | | |
| 4 | Nebraska consumer's use tax (line 3 multiplied by .055) | 4 | | |
| 5 | Credit for tax paid to other states or cities on items included on line 3 (see instructions) | 5 | | |
| 6 | Net Nebraska consumer's use tax (line 4 minus line 5) | 6 | \$ | |

• Complete the following schedule only if local consumer's use tax is being reported – see instructions

| Local Individual Consumer's Use Tax Schedule | | | | |
|--|------------|---------------------------|--|--|
| DEPARTMENT USE ONLY | | Local Taxing Jurisdiction | Column A Amount of Line 3 Subject To Local Consumer's Use Tax | Column B Local Consumer's Use Tax (Column A x Rate) |
| Line Number | Local Code | | | |
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|---|--|---|----|--|
| 7 | Total local consumer's use tax (add amounts in Column B) | 7 | \$ | |
| 8 | Total Nebraska and local consumer's use tax due (line 6 plus line 7) Pay in full with return | 8 | \$ | |

I declare under penalties of law that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

sign
here

| | | |
|-----------------------------|--|------------------|
| Authorized Signature () | Signature of Preparer Other than Taxpayer () | Telephone Number |
| Telephone Number | Date | Date |

THIS RETURN IS DUE ON OR BEFORE THE 25TH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE.

Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98923, LINCOLN, NE 68509-8923**

Visit our Web site: www.revenue.state.ne.us, or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

Please make a copy for your records.

INSTRUCTIONS

WHO MUST FILE. Every individual incurring a consumer's use tax liability must file a Nebraska and Local Individual Consumer's Use Tax Return, Form 3.

TRANSACTIONS SUBJECT TO CONSUMER'S USE TAX. Individual consumer's use tax applies to all taxable purchases on which Nebraska sales tax was not paid. Individual consumer's use tax is imposed on the following transactions:

- 1 Purchase of property (e.g., books, clothing, computer software) from an out-of-state vendor who was not required or failed to collect the Nebraska and local sales tax.
- 2 Purchase of property and taxable services from a Nebraska vendor who failed to collect the Nebraska and local sales tax.
- 3 Purchase of property in another state and picked-up in that state and subsequently brought into Nebraska for use, storage, or consumption.

WHEN AND WHERE TO FILE. This return, properly signed and accompanied by check or money order payable to the Nebraska Department of Revenue, will be considered timely filed if postmarked on or before the twenty-fifth day of the month following the tax period covered by the return. Mail to the Nebraska Department of Revenue, P.O. Box 98923, Lincoln, Nebraska 68509-8923.

PENALTY AND INTEREST. Penalty and interest may be assessed for failure to timely file a return or timely pay the total amount of tax when due, submitting bad checks, filing false or fraudulent returns, or failing to keep adequate records.

VERIFICATION AND AUDIT. Records to substantiate this return shall be retained and be available for a period of three years following the date of filing the return.

CREDIT FOR TAX PAID IN OTHER STATES. This credit includes both city and state amounts. If a taxpayer has properly paid a tax in another state with respect to the purchase or use of an item for which the consumer's use tax liability would apply, a credit for the dollar amount of tax paid in the other state may be applied against the total of the taxpayer's Nebraska and local consumer's use tax liability for that item. If the credit is equal to or greater than the tax due in Nebraska, then no use tax is due in Nebraska. If the credit is less than the tax due in Nebraska, then the

difference is due in Nebraska. It may be necessary to allocate the credit between state and local taxes. The credit should be applied first against the amount of any tax due the state on the item(s) in question. Any remaining portion of the credit should then be applied against the local tax imposed on the item(s) on the Local Individual Consumer's Use Tax Schedule, Column B, by reducing the tax to reflect the net local tax after the credit. The invoices or tax return showing payment in another state of sales or use tax on the item(s) must be retained with the taxpayer's records.

SPECIFIC INSTRUCTIONS

LINE 1. Enter the cost of all taxable items and services purchased without payment of Nebraska sales or use tax and consumed or used in Nebraska.

LINE 2. Enter the cost of all inventory items purchased for resale without payment of Nebraska sales or use tax which were withdrawn from inventory and consumed or used in Nebraska.

LINE 5. If you paid sales tax in another state on any of the purchases included on line 3, you may take a credit for the tax you paid. The credit on line 5 cannot exceed the Nebraska use tax for such purchases. Additional credit against the local use tax may also be allowed. Please refer to "Credit for Tax Paid in Other States," in these instructions. The invoices or tax return showing the payment in another state of sales or use tax must be retained with your records.

LOCAL CONSUMER'S USE TAX SCHEDULE. Enter in Column A the total cost of items included on line 3 that were delivered within the boundaries of each local taxing jurisdiction you specify. Multiply each amount by the corresponding local taxing jurisdiction's consumer's use tax rate and enter the result in Column B, Local Consumer's Use Tax. See enclosed notice to determine the correct local consumer's use tax rate.

LINE 8. Attach a check or money order payable to the Nebraska Department of Revenue for the amount reported on line 8.

SIGNATURES. This return must be signed by the taxpayer. If the taxpayer authorizes another person to sign this return, there must be a power of attorney either attached or on file with the Nebraska Department of Revenue.

Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.